

**2023 Legislature - Operating Budget**  
**Transaction Compare - Governor Structure**  
**Between Adj Base and 24Gov**

**Numbers and Language**  
**Differences**  
**Agencies: Retirement**

**Agency: State Retirement Payments**

	Column	Trans Type	Total Expenditure	Personal Services	Travel	Services	Commodities	Capital Outlay	Grants	Misc	PFT	PPT	TMP
<b>PERS State Assistance</b>													
<b>School District PERS</b>													
L	Reverse FY2023 School District State Assistance for Past Service Costs	24Gov	OTI	-9,757.6	0.0	0.0	0.0	0.0	0.0	-9,757.6	0	0	0
	* Sec. XX. RETIREMENT SYSTEM FUNDING. (a) The sum of \$33,933,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2023.												
	1004 Gen Fund (UGF)			-9,757.6									
L	FY2024 School District State Assistance for Past Service Costs	24Gov	IncM	10,760.7	0.0	0.0	0.0	0.0	0.0	10,760.7	0	0	0
	RETIREMENT SYSTEM FUNDING. The sum of \$37,942,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2024.												
	1004 Gen Fund (UGF)			10,760.7									
	<b>* Allocation Difference *</b>			1,003.1	0.0	0.0	0.0	0.0	0.0	1,003.1	0	0	0
<b>All Other PERS</b>													
L	Reverse FY2023 State Assistance for Past Service Costs	24Gov	OTI	-24,175.4	0.0	0.0	0.0	0.0	0.0	-24,175.4	0	0	0
	* Sec. XX. RETIREMENT SYSTEM FUNDING. (a) The sum of \$33,933,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2023.												
	1004 Gen Fund (UGF)			-24,175.4									
L	FY2024 State Assistance for Past Service Costs	24Gov	IncM	27,181.2	0.0	0.0	0.0	0.0	0.0	27,181.2	0	0	0
	RETIREMENT SYSTEM FUNDING. The sum of \$37,942,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the public employees' retirement system as an additional state contribution under AS 39.35.280 for the fiscal year ending June 30, 2024.												
	1004 Gen Fund (UGF)			27,181.2									
	<b>* Allocation Difference *</b>			3,005.8	0.0	0.0	0.0	0.0	0.0	3,005.8	0	0	0
	<b>** Appropriation Difference **</b>			4,008.9	0.0	0.0	0.0	0.0	0.0	4,008.9	0	0	0
<b>TRS State Assistance</b>													
<b>School District TRS</b>													
L	Reverse FY2023 School District State Assistance for Past Service Costs	24Gov	OTI	-86,980.2	0.0	0.0	0.0	0.0	0.0	-86,980.2	0	0	0
	* Sec. XX. RETIREMENT SYSTEM FUNDING. (b) The sum of \$91,029,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2023.												
	1004 Gen Fund (UGF)			-86,980.2									
L	FY2024 School District State Assistance for Past Service Costs	24Gov	IncM	94,322.2	0.0	0.0	0.0	0.0	0.0	94,322.2	0	0	0
	RETIREMENT SYSTEM FUNDING. The sum of \$98,766,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2024.												

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<b>TRS State Assistance (continued)</b>													
<b>School District TRS (continued)</b>													
FY2024 School District State Assistance for Past Service Costs (continued)													
	1004 Gen Fund (UGF)		94,322.2										
<b>* Allocation Difference *</b>			7,342.0	0.0	0.0	0.0	0.0	0.0	0.0	7,342.0	0	0	0
<b>All Other TRS</b>													
L	Reverse FY2023 State Assistance for Past Service Costs	24Gov	OTI	-4,048.8	0.0	0.0	0.0	0.0	0.0	-4,048.8	0	0	0
* Sec. XX. RETIREMENT SYSTEM FUNDING. (b) The sum of \$91,029,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2023.													
	1004 Gen Fund (UGF)		-4,048.8										
L	FY2024 State Assistance for Past Service Costs	24Gov	IncM	4,443.8	0.0	0.0	0.0	0.0	0.0	4,443.8	0	0	0
RETIREMENT SYSTEM FUNDING. The sum of \$98,766,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the teachers' retirement system as an additional state contribution under AS 14.25.085 for the fiscal year ending June 30, 2024.													
	1004 Gen Fund (UGF)		4,443.8										
<b>* Allocation Difference *</b>			395.0	0.0	0.0	0.0	0.0	0.0	0.0	395.0	0	0	0
<b>** Appropriation Difference **</b>			7,737.0	0.0	0.0	0.0	0.0	0.0	0.0	7,737.0	0	0	0
<b>Direct Appopriations to the Judicial Retirement System</b>													
<b>Judicial Retirement System Past Service Costs</b>													
L	Reverse FY2023 Past Service Cost Liability	24Gov	OTI	-3,225.0	0.0	0.0	-3,225.0	0.0	0.0	0.0	0	0	0
* Sec. XX. RETIREMENT SYSTEM FUNDING. (c) The sum of \$3,225,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the judicial retirement system for the purpose of funding the judicial retirement system under AS 22.25.046 for the fiscal year ending June 30, 2023.													
	1004 Gen Fund (UGF)		-3,225.0										
L	FY2024 Past Service Cost Liability	24Gov	IncM	2,593.0	0.0	0.0	2,593.0	0.0	0.0	0.0	0	0	0
RETIREMENT SYSTEM FUNDING. (c) The sum of \$2,593,000 is appropriated from the general fund to the Department of Administration for deposit in the defined benefit plan account in the judicial retirement system for the purpose of funding the judicial retirement system under AS 22.25.046 for the fiscal year ending June 30, 2024.													
	1004 Gen Fund (UGF)		2,593.0										
<b>* Allocation Difference *</b>			-632.0	0.0	0.0	-632.0	0.0	0.0	0.0	0.0	0	0	0
<b>** Appropriation Difference **</b>			-632.0	0.0	0.0	-632.0	0.0	0.0	0.0	0.0	0	0	0
<b>Special Systems</b>													
<b>Elected Public Officers Retirement System Benefits</b>													
L	Reverse FY2023 Elected Public Officer's Retirement System Benefit Payments	24Gov	OTI	-1,368.0	0.0	0.0	0.0	0.0	-1,368.0	0.0	0	0	0
* Sec. XX. RETIREMENT SYSTEM FUNDING. (d) The sum of \$1,368,000 is appropriated from the general fund													

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<b>Special Systems (continued)</b>													
<b>Elected Public Officers Retirement System Benefits (continued)</b>													
Reverse FY2023 Elected Public Officer's Retirement System Benefit Payments (continued)													
to the Department of Administration to pay benefit payments to eligible members and survivors of eligible members earned under the elected public officer's retirement system for the fiscal year ending June 30, 2023.													
			1004 Gen Fund (UGF)	-1,368.0									
L	FY2024 Elected Public Officer's Retirement System Benefit Payments	24Gov	IncM	965.9	0.0	0.0	0.0	0.0	965.9	0.0	0	0	0
RETIREMENT SYSTEM FUNDING. The sum of \$965,866 is appropriated from the general fund to the Department of Administration to pay benefit payments to eligible members and survivors of eligible members earned under the elected public officer's retirement system for the fiscal year ending June 30, 2024.													
			1004 Gen Fund (UGF)	965.9									
<b>* Allocation Difference *</b>				-402.1	0.0	0.0	0.0	0.0	-402.1	0.0	0	0	0
<b>** Appropriation Difference **</b>				-402.1	0.0	0.0	0.0	0.0	-402.1	0.0	0	0	0
<b>*** Agency Difference ***</b>				10,711.8	0.0	0.0	-632.0	0.0	-402.1	11,745.9	0	0	0
<b>**** All Agencies Difference ****</b>				10,711.8	0.0	0.0	-632.0	0.0	-402.1	11,745.9	0	0	0

## Column Definitions

**Adj Base (FY24 Adjusted Base)** - FY23 Management Plan less one-time items, plus FY24 adjustments for position counts, funding transfers, line item transfers, temporary increments (IncT) from prior years, and additions for statewide items (e.g. salary and benefit increases). The Adjusted Base is the "first cut" of the FY24 budget; it is the base to which the Governor's and the legislature's increments, decrements, and fund changes are added.

**24Gov (24Gov)** - Includes FY24 Adjusted Base plus the Governor's operating budget requests for increments, decrements, fund source changes, and language transactions submitted on December 15, 2022.